

## (II) A REDI-MIX MOTOR VEHICLE; AND

(2) THE TRUCK'S EQUIPMENT IS MECHANICALLY OR HYDRAULICALLY DRIVEN BY THE INTERNAL COMBUSTION ENGINE THAT PROPELS THE TRUCK.

(B) THE REFUND SHALL BE A PERCENT OF THE TAX ON MOTOR VEHICLE FUEL AS FOLLOWS:

(1) 12 10 PERCENT FROM JULY 1, 1986 THROUGH JUNE 30, 1987;

(2) 24 18 PERCENT FROM JULY 1, 1987 THROUGH JUNE 30, 1988; AND

(3) 35 25 PERCENT BEGINNING ON JULY 1, 1988 THROUGH JUNE 30, 1989.

~~(B)~~ (C) THE COMPTROLLER SHALL ALLOW A REFUND ~~EQUAL--TO--20 PERCENT--OF--THE--TAX--PAID--ON~~ AS PROVIDED IN SUBSECTION (D) OF THIS SECTION TO A PURCHASER OF MOTOR VEHICLE FUEL FOR USE IN A TRUCK THAT DELIVERS PETROLEUM PRODUCTS IF THE TRUCK'S PUMPING EQUIPMENT IS MECHANICALLY OR HYDRAULICALLY DRIVEN BY THE INTERNAL COMBUSTION ENGINE THAT PROPELS THE TRUCK.

(D) THE REFUND SHALL BE A PERCENT OF THE TAX PAID ON MOTOR VEHICLE FUEL AS FOLLOWS:

(1) 7 5 PERCENT FROM JULY 1, 1986 THROUGH JUNE 30, 1987;

(2) 14 10 PERCENT FROM JULY 1, 1987 THROUGH JUNE 30, 1988; AND

(3) 20 15 PERCENT BEGINNING ON JULY 1, 1988 THROUGH JUNE 30, 1989.

SECTION 2. AND BE IT FURTHER ENACTED, That the Motor Vehicle Fuel Tax Division of the Comptroller's Office shall be required to monitor and study the effects of the provisions of this Act, including a history of claims filed, an evaluation of the accuracy of the percentages set forth under this Act, and an evaluation of the fiscal impact of the refund, and to report to the General Assembly by September 1, 1988 with recommendations as to the need for continuation or any change to the refunds provided for under the provisions of this Act.

SECTION 2 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 27, 1986.

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